<u>SB 5232</u> - S AMD **611** By Senator Morton

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ADOPTED 02/03/2004

1 Strike everything after the enacting clause and insert the 2 following:

3 "Sec. 1. RCW 84.52.052 and 2003 c 83 s 312 are each amended to 4 read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district, except school districts ((and)), fire protection districts, and cemetery districts, in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. As used in this section, the term "taxing district" means any county, metropolitan park district, park and recreation service area, park and recreation district, water-sewer district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, rural partial-county library district, intercounty rural library district, ((cemetery district,)) city, town, transportation benefit district, emergency medical service district with a population density of less than one thousand per square mile, cultural arts, stadium, and convention district, ferry district, or city transportation authority.

Any such taxing district may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or 84.55.010 through 84.55.050, when authorized so to do by the voters of such taxing district in the manner set forth in Article VII, section 2(a) of the Constitution of this state at a special or general election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or other governing body of any such taxing district, by giving notice thereof by publication in the manner provided by law for giving notices

of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no."

Sec. 2. RCW 68.52.310 and 1973 1st ex.s. c 195 s 77 are each amended to read as follows:

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The board of cemetery commissioners shall have no authority to contract indebtedness in any year in excess of the aggregate amount of the currently levied taxes, which annual tax levy for cemetery district purposes shall not exceed eleven and one-quarter cents per thousand dollars of assessed valuation and the tax levy amount authorized in section 3 of this act.

NEW SECTION. Sec. 3. A new section is added to chapter 84.52 RCW to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and 84.52.043 shall not prevent the levy of taxes by a cemetery district, when authorized so to do by the voters of a cemetery district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) of the Constitution of this state. Elections for taxes shall be held in the year in which the levy is made, or in the case of propositions authorizing two-year through four-year levies for and operation support of a cemetery district, through six-year levies authorizing two-year to support the construction, modernization, or remodeling of cemetery district facilities, in the year in which the first annual levy is made. Once additional tax levies have been authorized for maintenance and operation support of a cemetery district for a two-year through fouryear period, no further additional tax levies for maintenance and operation support of the district for that period may be authorized.

A special election may be called and the time fixed by the cemetery district commissioners, by giving notice by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing the excess levy shall be submitted in a form as to enable the voters favoring the proposition to vote "yes" and those opposed to vote "no."

NEW SECTION. Sec. 4. This act takes effect January 1, 2005, if the proposed amendment to Article VII, section 2 of the state Constitution authorizing multiyear excess property tax levies for cemetery districts is validly submitted to and approved by the voters at the next general election. If the proposed amendment is not approved, this act is void in its entirety."

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ADOPTED 02/03/2004

On page 1, line 2 of the title, after "districts;" strike the remainder of the title and insert "amending RCW 84.52.052 and 68.52.310; adding a new section to chapter 84.52 RCW; and providing a contingent effective date."

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